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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Comptroller

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July 2, 2007

Tammy Laws, Executive Director  
United Methodist Metro Ministry  
1040 S. Taylor Ave.  
St. Louis, MO 63110

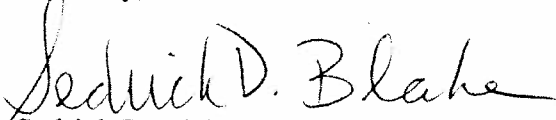
RE: Fiscal Monitoring Report of United Methodist Metro Ministry, Federal  
Emergency Shelter and Supportive Housing Program Grants (FESG & SHP)  
(#2007-HOM23)

Dear Ms. Laws:

Enclosed is a report of our fiscal monitoring review of the United Methodist Metro Ministry (Documents #53188, 52623 and #54739) for the period October 1, 2005 through March 31, 2007. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of United Methodist Metro Ministry. Our fieldwork was completed on April 10, 2007.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact me at 589-6132.

Sincerely,

  
Sedrick D. Blake, CPA  
Audit/Fiscal Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, Department of Human Services



# CITY OF ST. LOUIS

***DEPARTMENT OF HUMAN SERVICES  
HOMELESS SERVICES***

***UNITED METHODIST METRO MINISTRY***

***FEDERAL EMERGENCY SHELTER GRANT CFDA #14.4231  
& SUPPORTIVE HOUSING PROGRAMS CFDA #14.235  
DOCUMENTS #53188, 52623 (04) AND #54739 (05)***

***FISCAL MONITORING REVIEW***

***OCTOBER 1, 2005 THROUGH MARCH 31, 2007***

***PROJECT #2007-HOM23***

***DATE ISSUED: JULY 2, 2007***

***Prepared by:  
The Internal Audit Section***



# OFFICE OF THE COMPTROLLER

***HONORABLE DARLENE GREEN, COMPTROLLER***

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES  
UNITED METHODIST METRO MINISTRY  
DOCUMENTS #53188, 52623 (04) and #54739(05)  
FISCAL MONITORING REVIEW  
OCTOBER 1, 2005 THROUGH MARCH 31, 2007**

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**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES  
UNITED METHODIST METRO MINISTRY  
DOCUMENTS #53188, 52623 (04) and #54739(05)  
FISCAL MONITORING REVIEW  
OCTOBER 1, 2005 THROUGH MARCH 31, 2007**

**INTRODUCTION**

**Background**

**Contract Name:** United Methodist Metro Ministry

**Contract Program:** Federal Emergency Shelter Grant CFDA #14.231  
Supportive Housing Program CFDA#14.235 (2)

**Document Numbers:** #53188, 52623(04) and #54739(05)

**Contract Periods:** January 1, 2006 through December 31, 2006  
October 1, 2005 through September 30, 2006  
October 1, 2006 through September 30, 2007

**Contract Amounts:** \$29,500, 233,362, and \$233,362

These contracts provide funds from the Department of Housing and Urban Development (HUD), Federal Emergency Shelter Grant (FESG) and Supportive Housing Program (SHP) and to United Methodist Metro Ministry to provide transitional housing and nighttime or daytime shelter for those individuals that are homeless.

**Purpose**

The purpose of this fiscal monitoring review was to determine United Methodist Metro Ministry's (Documents #453188, 52623 (04) and #54739 (05)) compliance with federal, state and local Department of Human Services (DHS) requirements for the period October 1, 2005 through March 31, 2007 respectively and make recommendations for improvements.

**Scope and Methodology**

We made inquiries regarding United Methodist Metro Ministry's internal controls relating to the grant administered by the Department of Human Services (DHS), tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on April 10, 2007.

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that United Methodist Metro Ministry did not fully comply with federal, state and local DHS requirements.

**Status of Prior Observations**

The Agency's most recent fiscal monitoring report dated October 24, 2004 had two (2) observations.

1. The Agency did not require two signatures on checks under \$1000.00. **[Resolved]**
2. The Agency may not meet the matching requirement for the FESG program. **[Resolved]**

**A-133 Status**

We obtained a letter from the director of the Agency, dated August 8, 2006, stating an A-133 Audit was not required because the Agency did not expend \$500,000 or more in Federal funds for the year ended December 31, 2005.

**Summary of Current Observations**

United Methodist Metro Ministry did not have any observations.